

## **EXHIBIT J**



**KBC BANK N.V.**

New York Branch  
125 West 55th Street  
New York, NY 10019  
(212) 541-0600

**TRANSFER FORM**

**NAME OF ACCOUNT : LAZARE KAPLAN INTERNATIONAL INC.**

**ACCOUNT NUMBER : 24079801**

**TODAY'S DATE: 12/02/2008      VALUE DATE : 12/02/2008**

**PLEASE PAY: AMOUNT: USD \$550,025.00**

**CHARGES (deducted from amount):                      USD 25.00**

**PAY TO: (US Bank) :**

**CHIPS:  
SWIFT:**

**BENEFICIARY BANK: HSBC Bank USA**

**Attn: Global Products Group**

**(if different ) Address : 452 Fifth Avenue  
New York, NY 10018**

**SWIFT: MRMDUS33**

**BENEFICIARY CUST: Willis Limited**

**ACCOUNT NUMBER: 000-010588**

**REFERENCE:                      \_GNYA96B, MN51387\_**

**AUTHORIZED  
SIGNATURE**

**AUTHORIZED  
SIGNATURE**



**KBC BANK N.V.**

New York Branch  
125 West 55th Street  
New York, NY 10019  
(212) 541-0600

**TRANSFER FORM**

**NAME OF ACCOUNT : LAZARE KAPLAN INTERNATIONAL INC.**

**ACCOUNT NUMBER : 24079801**

**TODAY'S DATE: 11/26/2008      VALUE DATE : 11/26/2008**

**PLEASE PAY: AMOUNT: USD \$454966.95**

**CHARGES (deducted from amount):                      USD 25.00**

**PAY TO: (US Bank) :      NATIONAL WESTMINSTER BANK, NEW YORK**

**BENEFICIARY BANK: NATIONAL WESTMINSTER BANK P/C**  
(if different) **Address :      Holborn Circus Branch, 1 Hatton Garden**  
**London EC1P 1DU**

**BENEFICIARY CUST: DE BEERS UK LIMITED**

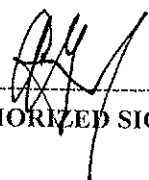
**ACCOUNT NUMBER: 140-00-140/00/27501582**

**ROUTING NUMBER: 56-00-20**

**SWIFT CODE: NWBKGB2LXXX**

**IBAN CODE:**

**REFERENCE: VAS Payment SF/2008/0081001458**

  
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**AUTHORIZED SIGNATURE**

  
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**AUTHORIZED SIGNATURE**